

## **IC 6-1.1-22**

### **Chapter 22. General Procedures for Property Tax Collection**

#### **IC 6-1.1-22-1**

##### **"Personal property" defined**

Sec. 1. Except as otherwise provided by law, it is sufficient for purposes of assessment and taxation to describe personal property on all records and notices by using the words "personal property" to include all types of personal property assessed to a person under this article.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-22-2**

##### **Description of real property; sufficiency**

Sec. 2. (a) Real property is sufficiently described for the purpose of listing, assessing, and collecting the taxes on it when it is described by:

- (1) reference to the name of the subdivision and lot number, if the tract of land has been platted into lots or subdivided and a plat of the tract has been recorded in the office of the county recorder; or
- (2) use of an abbreviated description which indicates its key number, if any, and the quarter section in which the land lies and the number of acres it contains if the land is unplatted.

(b) Real property is sufficiently described for the purpose of conveying title to it when it is sold for the nonpayment of taxes if it is described by:

- (1) reference to the name of the subdivision and lot number if the tract of land has been platted into lots or subdivided and a plat of the tract has been recorded in the office of the county recorder;
- (2) reference to its key number, if any, and the description, including the number of acres, contained in a deed, mortgage, will, or other public record of the county; or
- (3) reference to a description prepared by the county surveyor under subsection (c) of this section.

(c) Whenever a sufficient description is not available for real property which is to be sold for nonpayment of taxes, the county surveyor, at the request of the county auditor, shall survey and plat the land and prepare a correct description of it. The county surveyor shall file a certified copy of the plat and the description with the county recorder, who shall record the instrument in the deed record. The county recorder shall not charge a fee for this service.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1988, SEC.1.*

#### **IC 6-1.1-22-3**

##### **Tax duplicates; contents; delivery**

Sec. 3. (a) The auditor of each county shall, before March 15 of each year, prepare a roll of property taxes payable in that year for the county. This roll shall be known as the "tax duplicate" and shall show:

- (1) the value of all the assessed property of the county;

- (2) the person liable for the taxes on the assessed property; and
- (3) any other information that the state board of accounts, with the advice and approval of the department of local government finance, may prescribe.

(b) The county auditor shall comply with the instructions issued by the state board of accounts for the preparation, preservation, alteration, and maintenance of the tax duplicate. The county auditor shall deliver a copy of the tax duplicate prepared under subsection (a) to the county treasurer before March 1 of each year.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.45-1990, SEC.2; P.L.49-1996, SEC.6; P.L.90-2002, SEC.210.*

#### **IC 6-1.1-22-4**

##### **Notice of tax rate**

Sec. 4. (a) Immediately upon the receipt of the tax duplicate, the county treasurer shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published in the form prescribed by the department of local government finance three (3) times with each publication one (1) week apart.

(b) The notice required by this section shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.211.*

#### **IC 6-1.1-22-5**

##### **Abstract of property, assessments, taxes, deductions, and exemptions**

Sec. 5. On or before March 15 of each year, the county auditor shall prepare and deliver to the auditor of state and the county treasurer a certified copy of an abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in that year in each taxing district of the county. The county auditor shall prepare the abstract in such a manner that the information concerning property tax deductions reflects the total amount of each type of deduction. The abstract shall also contain a statement of the taxes and penalties unpaid in each taxing unit at the time of the last settlement between the county auditor and county treasurer and the status of these delinquencies. The county auditor shall prepare the abstract on the form prescribed by the state board of accounts. The auditor of state, county auditor, and county treasurer shall each keep a copy of the abstract in his office as a public record.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.67, SEC.3; P.L.45-1990, SEC.3; P.L.49-1996, SEC.7.*

#### **IC 6-1.1-22-6**

##### **Register of taxes and special assessments**

Sec. 6. The county treasurer shall keep a register of taxes and special assessments in the manner and on the form prescribed by the state board of accounts. He shall enter each payment of the taxes and special assessments in the register on the day the payment is received. *(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-22-6.5**

##### **Refusal of third party to pay upon proper presentment**

Sec. 6.5. Notwithstanding IC 26-1-3.1-310, if a payment subject to this article is made by:

- (1) check;
- (2) bank draft;
- (3) money order;
- (4) bank card or credit card; or
- (5) any other draft or financial instrument that is payable by a third party;

and the third party refuses to pay the amount of the payment to the county treasurer after proper presentment, the county treasurer shall adjust the county treasurer's records to remove any credit made for the payment. If the financial instrument is subsequently honored, the county treasurer shall record the payment as being made on the date the financial instrument is honored. However, the county treasurer may deduct any costs described in section 12.1 of this chapter before crediting the payment.

*As added by P.L.56-1996, SEC.1.*

#### **IC 6-1.1-22-7**

##### **Daily cash book**

Sec. 7. The county treasurer shall keep a daily cash book on the form prescribed by the state board of accounts. He shall enter all funds received by him in the cash book on the day the funds are received. The county treasurer shall also record in the cash book all the deposits, withdrawals, and other entries required to be made in order to correctly reflect the financial condition of the funds for which the county treasurer is responsible.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-22-8**

##### **Statement of current and delinquent taxes and special assessments; requisites; mailing; payments**

Sec. 8. (a) The county treasurer shall either:

- (1) mail to the last known address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records, or to the last known address of the most recent owner shown in the transfer book a statement of current and delinquent taxes and special assessments; or
- (2) transmit by written, electronic, or other means to a mortgagee maintaining an escrow account for a person who is liable for any property taxes or special assessments, as shown on the tax duplicate or special assessment records a statement of current and

- delinquent taxes and special assessments.
- (b) The county treasurer may include the following in the statement:
- (1) An itemized listing for each property tax levy, including:
    - (A) the amount of the tax rate;
    - (B) the entity levying the tax owed; and
    - (C) the dollar amount of the tax owed.
  - (2) Information designed to inform the taxpayer or mortgagee clearly and accurately of the manner in which the taxes billed in the tax statement are to be used.

A form used and the method by which the statement and information, if any, are transmitted must be approved by the state board of accounts. The county treasurer may mail or transmit the statement and information, if any, one (1) time each year at least fifteen (15) days before the date on which the first or only installment is due. Whenever a person's tax liability for a year is due in one (1) installment under IC 6-1.1-7-7 or section 9 of this chapter, a statement that is mailed must include the date on which the installment is due and denote the amount of money to be paid for the installment. Whenever a person's tax liability is due in two (2) installments, a statement that is mailed must contain the dates on which the first and second installments are due and denote the amount of money to be paid for each installment.

(c) All payments of property taxes and special assessments shall be made to the county treasurer. The county treasurer, when authorized by the board of county commissioners, may open temporary offices for the collection of taxes in cities and towns in the county other than the county seat.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1976, P.L.14, SEC.1; P.L.57-1986, SEC.2; P.L.60-1991, SEC.1; P.L.6-1997, SEC.89.*

### **IC 6-1.1-22-8.2**

#### **Donations of taxpayers in county with consolidated city; ordinance**

Sec. 8.2. (a) This section applies to a county containing a consolidated city.

- (b) The legislative body of a county may adopt an ordinance:
- (1) allowing a taxpayer to include a donation of money to the county with a payment under section 9 of this chapter;
  - (2) establishing a separate fund to receive donations under this section; and
  - (3) establishing a board of at least five (5) members to determine permissible expenditures by the county from the fund established under subdivision (2).

(c) If an ordinance is adopted under subsection (b), the treasurer of the adopting county shall transfer donations received under this section to the fund established under subsection (b)(2). Money in the fund at the end of a fiscal year does not revert to the county's general fund.

*As added by P.L.54-1990, SEC.1.*

### **IC 6-1.1-22-8.3**

#### **Donation procedure notice**

Sec. 8.3. If an ordinance is adopted under section 8.2 of this chapter, the treasurer of the adopting county shall include with each statement mailed under section 8 of this chapter a notice describing:

- (1) the manner in which a taxpayer may donate money to the county under section 8.2 of this chapter; and
- (2) the permissible expenditures of money donated under section 8.2 of this chapter.

*As added by P.L.54-1990, SEC.2.*

#### **IC 6-1.1-22-8.5**

##### **Deductions; contents of tax statements; notice of ineligibility**

Sec. 8.5. The county treasurer shall include on every statement mailed under section 8 of this chapter the following language: "If any circumstances have changed that would make you ineligible for a deduction that you have been allowed in the exemption block on this tax bill, you must notify the county auditor. If such a change in circumstances has occurred and you have not notified the county auditor, the deduction will be disallowed and you will be liable for taxes and penalties on the amount deducted.".

*As added by Acts 1982, P.L.44, SEC.8.*

#### **IC 6-1.1-22-9**

##### **Installment payments; exception; delinquent tax penalties; statement processing charge**

Sec. 9. (a) Except as provided in IC 6-1.1-7-7 and subsection (b), the property taxes assessed for a year under this article are due in two (2) equal installments on May 10 and November 10 of the following year.

(b) A county council may adopt an ordinance to require a person to pay his property tax liability in one (1) installment, if the tax liability for a particular year is less than twenty-five dollars (\$25). If the county council has adopted such an ordinance, then whenever a tax statement mailed under section 8 of this chapter shows that the person's property tax liability for a year is less than twenty-five dollars (\$25) for the property covered by that statement, the tax liability for that year is due in one (1) installment on May 10 of that year.

(c) If property taxes are not paid on or before the due date, the penalties prescribed in IC 6-1.1-37-10 shall be added to the delinquent taxes.

(d) Notwithstanding any other law, a property tax liability of less than five dollars (\$5) is increased to five dollars (\$5). The difference between the actual liability and the five dollar (\$5) amount that appears on the statement is a statement processing charge. The statement processing charge is considered a part of the tax liability.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.57-1986, SEC.3; P.L.61-1991, SEC.1.*

#### **IC 6-1.1-22-10**

##### **Liability for taxes; actions to collect**

Sec. 10. (a) A person who is liable for property taxes under IC 6-1.1-2-4 is personally liable for the taxes and all penalties, cost,

and collection expenses, including reasonable attorney's fees and court costs, resulting from late payment of the taxes.

(b) A person's liability under this section may be enforced by any legal remedy, including a civil lawsuit instituted by a county treasurer or a county executive to collect delinquent taxes. One (1) action may be initiated to collect all taxes, penalties, cost, and collection expenses levied against a person in the same county for one (1) or more years. However, an action may not be initiated to enforce the collection of taxes after ten (10) years from the first Monday in May of the year in which the taxes first became due. An action initiated within the ten (10) year period may be prosecuted to termination.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.68-1993, SEC.1.*

### **IC 6-1.1-22-11**

#### **Lienholders; payment of delinquent taxes; penalties and costs**

Sec. 11. A holder of a lien of record on any real property on which taxes are delinquent may pay the delinquent taxes, penalties, and cost. The amount so paid is an additional lien on the real property in favor of the lienholder and is collectible, with interest at six percent (6%) per annum from the time of payment, in the same manner as the original lien.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

### **IC 6-1.1-22-12**

#### **Receipt for payment of tax or special assessment**

Sec. 12. (a) When a property owner pays the taxes or special assessments levied against any property, and a receipt is provided by the county treasurer, the receipt shall be on a form prescribed or approved by the state board of accounts. The receipt shall contain:

- (1) the name of the person liable for the amount paid;
- (2) the amount paid;
- (3) the year for which the payment is made; and
- (4) a description of the property which corresponds to the description used on the tax duplicate.

(b) If the county treasurer does not provide a receipt, the treasurer shall maintain records containing the date and amount paid per parcel or property description as used on the tax duplicate.

(c) Notwithstanding subsection (b), a taxpayer is entitled to a validated receipt upon request.

(d) When a person other than the property owner pays any property taxes or special assessment levied against the property, the county treasurer shall, if the payor requests, provide a receipt in a form prescribed or approved by the state board of accounts.

(e) If a receipt for the payment of property taxes or a special assessment is lost or destroyed, the entry in the register of taxes and special assessments or the entry on the tax duplicate may be presented as evidence of payment in lieu of the receipt.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1991, SEC.2; P.L.30-1994, SEC.2.*

### **IC 6-1.1-22-12.1**

#### **Liability for costs of dishonored payment drafts**

Sec. 12.1. If:

- (1) a property owner or a person acting on behalf of a property owner tenders a draft to the county treasurer for the payment of the taxes or special assessments levied against any property; and
- (2) the draft is dishonored upon presentation for payment;

any costs incurred by the county treasurer because of the dishonoring of the draft are a liability of the taxpayer, which may be entered on the tax duplicate for the property. If entered on the tax duplicate, the amount of the liability is subject to interest, penalty, and collection in the same manner as all other special assessments.

*As added by P.L.57-1993, SEC.10.*

### **IC 6-1.1-22-13**

#### **State liens; civil suits**

Sec. 13. (a) The state acquires a lien on each tract of real property for all property taxes levied against the tract, including the land under an improvement or appurtenance described in IC 6-1.1-2-4(b), and all subsequent penalties and cost resulting from the taxes. This lien attaches on the assessment date of the year for which the taxes are assessed. The lien is not affected by any sale or transfer of the tract, including the land under an improvement or appurtenance described in IC 6-1.1-2-4(b), including the sale, exchange, or lease of the tract under IC 36-1-11.

(b) The lien of the state for taxes, penalties, and cost continues for ten (10) years from May 10 of the year in which the taxes first become due. However, if any proceeding is instituted to enforce the lien within the ten (10) year period, the limitation is extended, if necessary, to permit the termination of the proceeding.

(c) The lien of the state inures to taxing units which impose the property taxes on which the lien is based, and the lien is superior to all other liens.

(d) A taxing unit described in subsection (c) may institute a civil suit against a person or an entity liable for delinquent property taxes. The taxing unit may, after obtaining a judgment, collect:

- (1) delinquent real property taxes;
- (2) penalties due to the delinquency; and
- (3) costs and expenses incurred in collecting the delinquent property tax, including reasonable attorney's fees and court costs approved by a court with jurisdiction.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.61, SEC.1; P.L.60-1988, SEC.2; P.L.68-1993, SEC.2; P.L.51-1997, SEC.6.*

### **IC 6-1.1-22-14**

#### **Persons to whom political subdivision owes money; certification of governmental employees; search of delinquent tax levies**

Sec. 14. (a) On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications), the disbursing officer of each



political subdivision and the township executive shall certify the name and address of each person who has money due the person from the political subdivision to the treasurer of each county in which the political subdivision is located.

(b) On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications), the disbursing officer for the state, each state educational institution (as defined in IC 20-12-0.5-1), and every other governmental entity in Indiana that does not provide the information under subsection (a), shall certify the name and address of each person who is employed by the governmental entity to the county treasurer for the county where the employee works. A governmental entity that has an employee who works in more than one (1) county shall certify the information for the employee to the county where the employee has the employee's principal office.

(c) Upon the receipt of the information under subsection (a) or (b), the county treasurer shall search the treasurer's records to ascertain if any person so certified to the treasurer is delinquent in the payment of property taxes.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1988, SEC.3; P.L.30-1994, SEC.3.*

#### **IC 6-1.1-22-15**

##### **Certification of delinquent taxpayer; setoff against money due**

Sec. 15. If the county treasurer finds that a person whose name is certified to him under section 14 of this chapter is delinquent in the payment of his taxes, he shall certify the name of that person and the amount of the delinquency to the official of the political subdivision or other governmental entity who is to make payment to the person. The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.30-1994, SEC.4.*

#### **IC 6-1.1-22-16**

##### **Deduction from state payments to delinquent taxpayers**

Sec. 16. (a) On or before June 1 and December 1 of each year, each county treasurer shall provide the auditor of state, the Indiana department of transportation, and the board of trustees of each state institution or school with a list of each person who is delinquent in the payment of property taxes and who the county treasurer believes has money due the person from that state official or body.

(b) The auditor of state, the Indiana department of transportation, and the board of trustees of each state institution or school shall periodically make deductions from money due any person whose name is found on the delinquent tax list and shall pay the amount of these deductions to the appropriate county treasurer.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.74, SEC.16; P.L.18-1990, SEC.19; P.L.47-1990, SEC.4.*



**IC 6-1.1-22-17**

**Application of funds toward payment of delinquent taxes**

Sec. 17. A county treasurer who receives funds that have been deducted under section 15 or section 16 of this chapter from money due a person shall apply the funds to the delinquent taxes, penalties, and interest owed by that person until those items are paid in full.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*